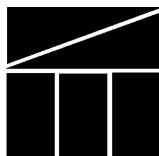


***Instructions for Completing the Six Year
Nongeneral Fund
Revenue Estimates***



**Virginia Department of Planning and Budget
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Overview

An Access2003 database application has been provided for your agency's use in developing the six-year nongeneral fund revenue estimates. This database is identified as "2006NGF.mdb". It is available on DPB's web site (www.dpb.virginia.gov) and check for the **"Latest News and Recent Updates"** look for the Nongeneral fund Instructions and database. Agencies should complete the forms included and submit them to (budget@dpb.virginia.gov). However, **agencies should not make formatting changes to the data input documents provided for your use.** Agency submissions will be merged into a larger database and provided to the Department of Accounts for entry into CARS. This application has been formatted to facilitate this transmission.

You should save an electronic copy of the database before submitting it to DPB. Your agency copy will serve as backup for validation purposes. (NOTE: See DPB's file naming standard at the end of these instructions.) **In addition, you should provide your DPB budget analyst with a separate explanation for any assumptions used to calculate your nongeneral fund revenue estimates.**

Note: Institutions of higher education should revise their 2006 estimates and provide new estimates for 2007 and 2008. All other agencies should report a revised estimate for fiscals 2006 through 2012.

NOTE: If any of your agency's reported revenues are used to support capital projects, please show the amounts used for capital as a special note at the bottom of Part I **"Comments."**

Detailed Instructions for Completing your estimate

Revenue Estimates for Fiscal Years 2006 to 2012 (A1/A2 estimate)

The Access database opens to a start sheet that contains several options. The first option is Part I and it has four (5) links. The first, **"Side-by-side comparison"** or steps 1a. and 1b. are two reports that you create by clicking on each of the links and entering your *"Responsible Agency Code"* number followed by hitting [enter]. They will generate reports showing by fund/fund detail and at the fund group level the agency's: FY05 NGF revenue collections; FY05 year-end cash balances; your current FY05 and FY06 Revenue Estimates; and lastly, the agency's FY05 and FY06 appropriations as they appear in Chapter 951, the current Appropriation Act.

The purpose of these reports are to provide comparative information so that each agency can do a better job of aligning resources to spending. Overall it is hoped that this effort will help the Commonwealth

do a better job of aligning overall resources to appropriations. In addition, this is an effort to reduce the large numbers of administrative revenue transactions ('G' transactions in the FATS system). Currently, it is DPB policy that each of these transactions must be reviewed and approved by the Director of the Department of Planning and Budget.

Step 2 the **"A1A2 estimate"** when clicked will open the data input form. The other links are various reports that you can open and review/print for your records after you complete your six year estimate and the cash projected balances for FY2006. The second option, Part II, has two (2) links. **"Fund Balance Estimate"** will open the form needed to complete you FY2006 fund balance projection, this section should only be started after you have completed Part I. The second link will allow you to preview and print a summary of you estimated fund balances.

PART I

Part I, step 2, is the “**A1/A2 Estimate**”. This form contains twelve blocks or fields. The first three fields titled:

- **Agency Code** (enter the 3 digit agency code here);
- **Revenue Source** (enter the 5 digit DOA revenue Source code – be sure to use the leading zeros, e.g. 09060); and
- **Fund Detail** (enter the Fund/Fund Detail code here – be sure also use leading zeros here also, e.g. 0215) followed by a field for each of the years covered by this estimate.

One entry should be made for each revenue source used by an agency. You should also ensure that the listed revenue source codes have been established for use in CARS (see CARS Revenue Source Codes Topic 60109, dated October 2003). The revenue table has codes added through July, 2005. If the title associated with a revenue source code does not accurately reflect its current use, then agencies should contact the Department of Accounts. If you enter a Revenue Source Code that is not on the current list of active source codes, Access will prompt you to enter a valid source code – you will be unable to continue unless you enter a valid code. Do not attempt to enter “prospective source codes” they will not be accepted.

A new check block has been added, checking the block will indicate that THIS revenue source is COLLECTED by another agency.

In the remaining blocks (years 2006 through 2012), agencies should enter the nongeneral fund revenue estimate for each revenue source code for this record. For all agencies other than institutions of higher education, estimates are required for all fiscal years 2006 through 2012. Access will compute the revenue totals for each fiscal year.

How to avoid common revenue errors

- Ensure revenues plus balances match anticipated expenditures for federal funds and other nongeneral funds;
- ***New* – Please include estimates for revenue that is actually collected by another agency, but use the check box on the form to indicate that this revenue source is collected by another agency, and then please tell us the agency name and code in the Comments block;**
- Include revenue that is collected by your agency, even if spent by another agency. Please note in the comments block either the amount or percent of the collections that are for other agency’s use; and
- Check that you made adjustments to reflect any new revenue source codes.

NOTE: Record management – use the tab key, the mouse or the navigation buttons on the lower left hand portion of the form, (|< = go to first record; < = go to previous record; > = go to next record; >| = go to last record and >* = new record) to move between fields and records.

PART II – Estimated Balances for FY 2006

Click on the **Fund Balance Estimate** link. The form displayed is divided into two sections. The top section shows a summary of your revised 2006 estimate summed by each fund group. “Part II – Estimated Balances by Fund Group”, estimates and reports last fiscal year’s (FY2005) fund balances and projects year-end balances for the current fiscal year (FY2006) by major fund group.

First review the instructions contained in the bottom of this form. Begin Part II by entering your agency code (Note: Just as in Part I this needs to be entered each time you create a new record.) Complete the next block using the drop down menu and select the group that corresponds with fund group matching the data in the table at the top of the form. Finally, enter the “FY2006 re-estimated dollar amount from the table at the top of the form. Use the tab key, or the mouse to complete the remainder of the blocks as necessary.

Collected by other agencies. Use this block to estimate the amount of revenue you anticipate from revenue sources that are collected by other agencies but expended by your agency. Recall, in the instructions for the A1A2 estimates you were asked not to include an estimate for revenues that your agency does not collect. If this is the case, you should use this block to reflect the revenue that you anticipate receiving and enter that amount in this figure. This should agree to the amounts (by fund group) that you indicated on the A1A2 as being collected by other agencies.

Ending balance 6/30/05. For each fund group , copy the cash balance shown in the first column (“Ending Balance”) of the CARS 0402 Option A2 report “GLA#101, Cash with the Treasurer of Virginia,” dated 6/30/05 or use the cash amount shown on the report you generated in Part I, step 1b.

Appropriations -- Chapter 951. Show as a negative number the legislative appropriation for each **fund group** for FY 2005. Use Chapter 951, 2005 Acts of Assembly.

Appropriations -- FATS Action (Type G). Show the total for any FATS transactions you have submitted or will submit to increase your nongeneral fund appropriation for FY 2006. This is entered as a negative number.

Transfers to general fund. Enter the amount from each fund group to be transferred into the general fund that is included in your nongeneral fund revenue total for the fiscal year. If statewide indirect costs have not been appropriated to your agency, then show these recoveries in the row labeled Transfers to the General Fund. If they have been appropriated, do not show them as transfers, but identify them in the revenue estimates. All transfers should be entered as negative numbers.

Transfers to other agencies. Enter any amount in each fund group that will be transferred to another agency as a negative number. For example, your agency collects certain revenues all or a part of which is transferred to another agency and expended.

Projected Ending Balance. The form will calculate the projected ending balance for FY 2005 for this fund group. If the “Projected Ending Balance” is a negative number, the total will be displayed as zero and you will need to submit a written explanation of why appropriations exceed revenue estimates.

Submitting the Nongeneral Fund Revenue Estimates

Submit your six year estimate to DPB by **September 15, 2005**.

When completed and reviewed save the file and exit the application. Then **RENAME** a copy of the file using the following naming convention, your agency code followed with no spaces the agency initials e.g. **122DPB.mdb**. Attach the renamed Access database to an email message and send it to:
budget@dpb.virginia.gov

